



General Assembly

February Session, 2002

**Amendment**

LCO No. 2202



Offered by:

REP. HAMZY, 78<sup>th</sup> Dist.  
REP. HEAGNEY, 16<sup>th</sup> Dist.  
REP. CARON, 44<sup>th</sup> Dist.  
REP. FERRARI, 62<sup>nd</sup> Dist.  
REP. KLARIDES, 114<sup>th</sup> Dist.  
REP. FLOREN, 149<sup>th</sup> Dist.

REP. DICKMAN, 132<sup>nd</sup> Dist.  
REP. RYAN, 141<sup>st</sup> Dist.  
REP. BLACKWELL, 12<sup>th</sup> Dist.  
REP. CLEARY, 80<sup>th</sup> Dist.  
REP. O'NEILL, 69<sup>th</sup> Dist.  
REP. DANDROW, 30<sup>th</sup> Dist.

To: Subst. Senate Bill No. 37

File No. 3

Cal. No.

**"AN ACT CONCERNING THE RATES OF STATE CIGARETTE TAXES."**

1 Strike sections 1 and 2 in their entirety and insert the following in  
2 lieu thereof:

3 "Section 1. Section 12-296 of the general statutes is repealed and the  
4 following is substituted in lieu thereof (*Effective April 3, 2002*):

5 A tax is imposed on all cigarettes held in this state by any person for  
6 sale, said tax to be at the rate of: Fifty-five and one-half mills for each  
7 cigarette for the period commencing on the effective date of this  
8 section until June 30, 2003; forty-seven and seven-tenths mills for each  
9 cigarette for the fiscal year ending June 30, 2004; thirty-nine and nine-  
10 tenths mills for each cigarette for the fiscal year ending June 30, 2005;

11 thirty-two and one-tenth mills for each cigarette for the fiscal year  
12 ending June 30, 2006; and twenty-five mills for each cigarette for the  
13 fiscal year ending June 30, 2007, and each fiscal year thereafter. [and  
14 the] The payment thereof shall be for the account of the purchaser or  
15 consumer of such cigarettes and shall be evidenced by the affixing of  
16 stamps to the packages containing the cigarettes as provided in this  
17 chapter.

18 Sec. 2. Section 12-316 of the general statutes is repealed and the  
19 following is substituted in lieu thereof (*Effective April 3, 2002*):

20 A tax is hereby imposed [at the rate of twenty-five mills for each  
21 cigarette upon the storage or use within this state of any unstamped  
22 cigarettes in the possession of any person other than a licensed  
23 distributor or dealer, or a carrier for transit from without this state to a  
24 licensed distributor or dealer within this state] upon the storage or use  
25 within this state of any unstamped cigarettes in the possession of any  
26 person other than a licensed distributor or dealer, or a carrier for  
27 transit from without this state to a licensed distributor or dealer within  
28 this state. Such tax shall be at the rate of: Fifty-five and one-half mills  
29 for each cigarette for the period commencing on the effective date of  
30 this section until June 30, 2003; forty-seven and seven-tenths mills for  
31 each cigarette for the fiscal year ending June 30, 2004; thirty-nine and  
32 nine-tenths mills for each cigarette for the fiscal year ending June 30,  
33 2005; thirty-two and one-tenth mills for each cigarette for the fiscal  
34 year ending June 30, 2006; and twenty-five mills for each cigarette for  
35 the fiscal year ending June 30, 2007, and each fiscal year thereafter.  
36 Any person, including distributors, dealers, carriers, warehousemen  
37 and consumers, last having possession of unstamped cigarettes in this  
38 state shall be liable for the tax on such cigarettes if such cigarettes are  
39 unaccounted for in transit, storage or otherwise, and in such event a  
40 presumption shall exist for the purpose of taxation that such cigarettes  
41 were used and consumed in Connecticut."